

782 basic caption

**UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF PENNSYLVANIA**

**IN RE:** } **Case No. 17-23194 JAD**  
**CHRISTOPHER C. SHOFFNER,** } **Chapter 11**  
**Debtor.** } **Docket No. \_\_\_\_\_**

**STATEMENT OF OPERATIONS**

Debtor's most recent statement of operations is attached.

/s/ Gary W. Short  
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SCHEDULE C  
(Form 1040)Department of the Treasury  
Internal Revenue Service (99)Document Page 2 of 5  
Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2017

Attachment  
Sequence No. 09

- Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.
- Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

CHRISTOPHER C SHOFFNER

Social security number (SSN)

3819

|   |   |
|---|---|
| A Principal business or profession, including product or service (see instructions)<br><b>ENERGY SERVICES</b>   | B Enter code from Instructions<br><b>211130</b>                     |
| C Business name. If no separate business name, leave blank.   | D Employer ID number (EIN) (see Instr.)                             |
| E Business address (including suite or room no.)<br><b>1969 MT. MORRIS ROAD</b>   |   |
| City, town or post office, state, and ZIP code<br><b>WAYNESBURG PA 15370</b>  |   |
| F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ..... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| G Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses .....                     | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| H If you started or acquired this business during 2017, check here .....  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) .....   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| J If "Yes," did you or will you file required Forms 1099? .....   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

**Part I Income**

|   |                          |           |
|---|--------------------------|-----------|
| 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ..... | <input type="checkbox"/> | 1 324,845 |
| 2 Returns and allowances .....  | <input type="checkbox"/> | 2         |
| 3 Subtract line 2 from line 1 .....   | <input type="checkbox"/> | 3 324,845 |
| 4 Cost of goods sold (from line 42) .....   | <input type="checkbox"/> | 4 11,000  |
| 5 Gross profit. Subtract line 4 from line 3 .....   | <input type="checkbox"/> | 5 313,845 |
| 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) .....  | <input type="checkbox"/> | 6         |
| 7 Gross income. Add lines 5 and 6 .....   | <input type="checkbox"/> | 7 313,845 |

**Part II Expenses.** Enter expenses for business use of your home only on line 30.

|  |          |   |         |
|--|----------|---|---------|
| 8 Advertising .....  | 8        | 18 Office expense (see instructions) .....                    | 18      |
| 9 Car and truck expenses (see instructions) .....  | 9 18,770 | 19 Pension and profit-sharing plans .....                     | 19      |
| 10 Commissions and fees .....  | 10       | 20 Rent or lease (see instructions):                          |         |
| 11 Contract labor (see instructions) .....   | 11       | a Vehicles, machinery, and equipment .....                    | 20a     |
| 12 Depletion .....   | 12       | b Other business property .....                               | 20b     |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) .....  | 13       | 21 Repairs and maintenance .....                              | 21      |
| 14 Employee benefit programs (other than on line 19) .....   | 14       | 22 Supplies (not included in Part III) .....                  | 22      |
| 15 Insurance (other than health) .....   | 15       | 23 Taxes and licenses .....                                   | 23      |
| 16 Interest:   |          | 24 Travel, meals, and entertainment:                          |         |
| a Mortgage (paid to banks, etc.) .....   | 16a      | a Travel .....  | 24a     |
| b Other .....  | 16b      | b Deductible meals and entertainment (see instructions) ..... | 24b     |
| 17 Legal and professional services .....   | 17       | 25 Utilities .....  | 25      |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27a .....  |          | 26 Wages (less employment credits) .....                      | 26      |
| 29 Tentative profit or (loss). Subtract line 28 from line 7 .....  |          | 27a Other expenses (from line 48) .....                       | 27a 540 |
| 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). |          | 27b Reserved for future use .....                             | 27b     |

|  |                          |                                     |
|--|--------------------------|-------------------------------------|
| 31 Net profit or (loss). Subtract line 30 from line 29.  | <input type="checkbox"/> | 30 500                              |
| • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.                              | <input type="checkbox"/> | 31 294,035                          |
| • If a loss, you must go to line 32.   | <input type="checkbox"/> |                                     |
| 32 If you have a loss, check the box that describes your investment in this activity (see instructions).   | <input type="checkbox"/> |                                     |
| • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. | <input type="checkbox"/> | 32a All investment is at risk.      |
| • If you checked 32b, you must attach Form 6198. Your loss may be limited.   | <input type="checkbox"/> | 32b Some investment is not at risk. |



SCHEDULE F  
(Form 1040)Department of the Treasury  
Internal Revenue Service  
(99)

OMB No. 1645-0074

2017

Attachment  
Sequence No. 14

## Profit or Loss From Farming

- Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
- Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

Name of proprietor

Social security number (SSN)

CHRISTOPHER C SHOFFNER

|  |                                     |   |  |
|--|-------------------------------------|---|--|
| A Principal crop or activity<br>HORSE BREEDING | B Enter code from Part IV<br>112900 | C Accounting method:<br><input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual | D Employer ID number (EIN), (see instr.) |
|--|-------------------------------------|---|--|

E Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on passive losses.

 Yes  No

F Did you make any payments in 2017 that would require you to file Form(s) 1099 (see instructions)?

 Yes  No

G If "Yes," did you or will you file required Forms 1099?

 Yes  No**Part I Farm Income – Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

|   |    |                   |                              |
|---|----|-------------------|------------------------------|
| 1a Sales of livestock and other resale items (see instructions)   | 1a | 6,000             |                              |
| b Cost or other basis of livestock or other items reported on line 1a   | 1b |                   | 1c 6,000                     |
| c Subtract line 1b from line 1a   |    |                   | 2                            |
| 2 Sales of livestock, produce, grains, and other products you raised  |    |                   | 3b                           |
| 3a Cooperative distributions (Form(s) 1099-PATR)  | 3a |                   | 4b                           |
| 4a Agricultural program payments (see instructions)   | 4a |                   | 5a                           |
| 5a Commodity Credit Corporation (CCC) loans reported under election   |    |                   | 5c                           |
| b CCC loans forfeited   | 5b |                   | 6b                           |
| 6 Crop insurance proceeds and federal crop disaster payments (see instructions)   | 6a | 6b Taxable amount | 6d Amount deferred from 2016 |
| a Amount received in 2017   |    |                   |                              |
| c If election to defer to 2018 is attached, check here <input type="checkbox"/>   |    |                   |                              |
| 7 Custom hire (machine work) income   |    |                   | 7                            |
| 8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)  |    |                   | 8                            |
| 9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions |    |                   | 9 6,000                      |

**Part II Farm Expenses – Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

|  |     |                                       |           |
|--|-----|---------------------------------------|-----------|
| 10 Car and truck expenses (see instructions). Also attach Form 4562  | 10  | 23 Pension and profit-sharing plans   | 23        |
| 11 Chemicals   | 11  | 24 Rent or lease (see instructions):  |           |
| 12 Conservation expenses (see instructions)  | 12  | a Vehicles, machinery, equipment      | 24a       |
| 13 Custom hire (machine work)  | 13  | b Other (land, animals, etc.)         | 24b       |
| 14 Depreciation and section 179 expense (see instructions)   | 14  | 25 Repairs and maintenance            | 25        |
| 15 Employee benefit programs other than on line 23   | 15  | 26 Seeds and plants                   | 26        |
| 16 Feed  | 16  | 27 Storage and warehousing            | 27        |
| 17 Fertilizers and lime  | 17  | 28 Supplies                           | 28 2,331  |
| 18 Freight and trucking  | 18  | 29 Taxes                              | 29        |
| 19 Gasoline, fuel, and oil   | 19  | 30 Utilities                          | 30        |
| 20 Insurance (other than health)   | 20  | 31 Veterinary, breeding, and medicine | 31 6,324  |
| 21 Interest:   |     | 32 Other expenses (specify):          |           |
| a Mortgage (paid to banks, etc.)   | 21a | a Travel expenses                     | 32a 2,996 |
| b Other  | 21b | b                                     | 32b       |
| 22 Labor hired (less employment credits)   | 22  | c                                     | 32c       |
| 33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions                               |     | d                                     | 32d       |
| 34 Net farm profit or (loss). Subtract line 33 from line 9   |     | e                                     | 32e       |
| If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.                |     | f                                     | 32f       |
| 35 Did you receive an applicable subsidy in 2017? See instructions   |     | 33                                    | 17,924    |
| 36 Check the box that describes your investment in this activity and see instructions for where to report your loss. |     | 34                                    | -11,924   |

 Yes  Noa  All investment is at risk. b  Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

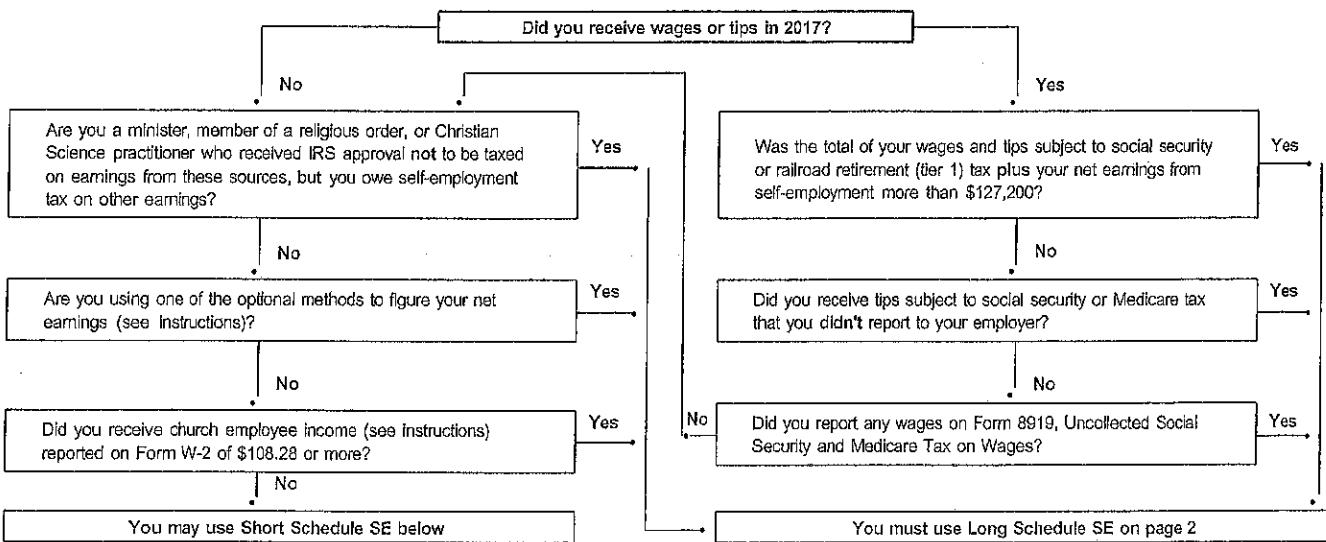
Schedule F (Form 1040) 2017

**SCHEDULE SE  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (98)**Self-Employment Tax**

OMB No. 1545-0074

**2017**Attachment  
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

**CHRISTOPHER C SHOFFNER**Social security number of person  
with self-employment income**-3819***Before you begin:* To determine if you must file Schedule SE, see the instructions.**May I Use Short Schedule SE or Must I Use Long Schedule SE?**Note: Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.**Section A — Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A .....

1b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z .....

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report .....

3 Combine lines 1a, 1b, and 2 .....

4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b .....

Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

5 Self-employment tax. If the amount on line 4 is:

- \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55
- More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55 .....

6 Deduction for one-half of self-employment tax.

Multiply line 5 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 .....

|    |                |
|----|----------------|
| 1a | <b>-11,924</b> |
| 1b | )              |
| 2  | <b>294,035</b> |
| 3  | <b>282,111</b> |
| 4  | <b>260,530</b> |
| 5  | <b>23,328</b>  |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2017